



COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

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MARK J. SALADINO
TREASURER AND TAX COLLECTOR

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WRITTEN NOTICE REGARDING THE LOS ANGELES COUNTY UTILITY USER TAX PURSUANT TO CALIFORNIA PUBLIC UTILITIES CODE SECTION 799

IMPORTANT NOTICE

On November 4, 2008, voters in the unincorporated areas of the County of Los Angeles approved revisions to the Utility User Tax (UUT) Ordinance, Chapter 4.62 of the Los Angeles County Code. **These revisions may be applicable to your business operations.** If so, this letter constitutes notice under California Public Utilities Code Section 799 (a). In accordance with Section 799 (a) (5), you are required to implement the Ordinance within 60 days from your receipt of this written notice. If the 60th day is not the first day of the month, then you are required to implement the Ordinance on the first day of the month following the month in which the 60th day occurs.

The Ordinance requires utility (i.e., electric, gas and telecommunication) service suppliers engaged in providing services in the unincorporated areas of the County of Los Angeles to initiate compliance with all of its provisions. For your reference, listed below are some of the significant provisions of the Ordinance.

- The tax rate is reduced from 5.0% to 4.5%
- Monthly reporting and remitting is required for utility service suppliers
- Exemptions are provided for low-income senior citizens
- The types of telecommunication services subject to taxation has expanded

The above items are not intended to be an exhaustive list; services and charges that are taxable are contained in the Ordinance. You are responsible for collecting and remitting the tax on all taxable services and charges, and the revisions may require substantial changes to your current practices.

If you have any questions regarding this matter, please do not hesitate to contact Elizabeth Ginsberg at (213) 974-3385, or by email at eginsberg@ttc.lacounty.gov. Please note our normal business hours are 8 a.m. to 5 p.m. PST.

JK:EG:SJ:rkW